

**Council on Domestic Violence and Sexual Assault**

**Matching Funds – FY16 – FY17**

The purpose of matching contributions is to increase the amount of resources available to the projects supported by grant funds. Match cannot include funds from any State or federal agency. All funds designated as match are restricted to the same uses as the grant funds and must be expended within the grant period.

**I. Matching Requirement:**

Each program must demonstrate matching financial support for the funds requested in this proposal. Match is typically stated as a percentage of the total project costs for an award. The total project budget should equal the requested Council amount (85%) plus a matching amount (15%) provided by the recipient. Depending on receipt of federal funds, the match amount may increase.

$$\text{Total Grant Award Requested Amount} \times 15\% = \text{Total Proposed Match}$$

**II. Types of Match:**

- **Cash Contributions:** Cash contributions includes cash spent for project-related costs, and the funding sources can be from local or borough government, municipal revenue sharing and United Way, Tribal organizations, cash donations, membership dues and other local sources.
- **In-Kind Contributions:** In-kind contributions are usually defined as those that have a calculable value to the project at no expense to the applicant agency. Examples include, but are not limited to, the valuation of non-cash contributions and may include volunteer assistance, donations of expendable equipment, office supplies, workshop or classroom materials, work space, food, or items for use by program participants (clothing, personal care products, etc.).

It may also include the monetary value of time contributed by professionals and technical personnel and other skilled and unskilled labor, if the services they provide are an integral and necessary part of a funded project. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the grantee's organization or by other employers for similar work in the same labor market. Fringe benefits may be included in the valuation. Board members' time devoted to direct service delivery or administration may be included but not time devoted to the regular meetings of the board itself.

The value placed on loaned or donated equipment may not exceed its fair market value. The value of donated space may not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in privately-owned buildings in the same locality.

### III. Match Documentation:

Programs are required to document the 15% match requirement when completing the Program Budget Summary and Budget Detail and Budget Narrative forms. See Attachment C, Grant Budget Preparation Guidelines, for further guidance.

Match amounts assigned to VOCA funds will be determined after the VOCA award amount is announced. VOCA requires at least 20% of the total cost of each VOCA project (VOCA funds plus match) for new and existing programs.

### IV. Timing of Matching Contributions:

Matching contributions do not need to be applied at the exact time or in proportion to the obligation of Council funds. However, the full matching share must be obligated by the end of the award period. If the matching share is not reported, the Council will assume the recipient did not meet the required match and will initiate collection of a cash match from the recipient.

### V. Records for Match:

Funded programs must maintain records which clearly show the source, amount and timing for all matched contributions. Documentation supporting the market value of in-kind match must be maintained in the award recipient files.